

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

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In re:	:	
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THE FINANCIAL OVERSIGHT AND	:	PROMESA
MANAGEMENT BOARD FOR PUERTO RICO,	:	Title III
	:	
as representative of	:	Case No. 17-BK-3283 (LTS)
	:	
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> ,	:	(Jointly Administered)
	:	
Debtors. <sup>1</sup>	:	
	X	

**SUPPLEMENTAL DECLARATION OF CHARLES P. GILMORE REGARDING  
O'NEILL & GILMORE LAW OFFICE LLC, AS FORMER LOCAL COUNSEL TO  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

I, Charles P. Gilmore, hereby declare under penalty of perjury:

1. I am a partner with the law firm of O'Neill & Gilmore Law Office, LLC ("O&G") with offices at 252 Ponce de Leon Ave., City Towers, Suite 1701, San Juan, Puerto Rico 00918. The facts set forth in this supplemental declaration (the "Supplemental Declaration") are based upon my personal knowledge, discussions with other O&G attorneys, and the firm's client/matter records that were reviewed by me or other O&G attorneys acting under my supervision and direction.

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<sup>1</sup> The Debtors in these Title III cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

2. On July 10, 2017, I submitted a certification (the “Initial Declaration”) in support of the *Application of Official Committee of Unsecured Creditors for Appointment of Local Counsel for Legal Representation of the Committee* [Docket No. 611] (the “Retention Application”)<sup>2</sup> filed by the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico in the above-captioned cases (the “Committee”). The Retention Application was granted by order of this Court entered August 8, 2017 [Docket No. 1000] (the “Retention Order”).

3. On July 21, 2017, O&G filed its motion to withdraw as local counsel for the Committee [Docket No. 698], which motion was granted by order, dated August 23, 2017 [Docket No. 1145].<sup>3</sup>

4. On December 15, 2017, O&G filed its first and final fee application [Docket No. 2070] (the “Fee Application”), which was granted (with certain modifications) on an interim basis by order, dated March 1, 2018 [Docket No. 2645].

5. On January 19, 2022, the Court entered an order [Docket No. 19813] confirming the *Modified Eighth Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, and the Puerto Rico Public Buildings Authority* (the “Plan”). The effective date of the Plan occurred on March 15, 2022.

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Retention Application.

<sup>3</sup> Following O&G’s resignation as local counsel for the Committee, the law firm of Casillas, Santiago & Torres, LLC has acted as the Committee’s local counsel. See Docket No. 1414.

**Review and Disclosure of Additional Interested Parties**

6. In accordance with the Puerto Rico Recovery Accuracy in Disclosures Act (the “PRRADA”) and the Court’s related orders [Docket Nos. 19859, 19980, 20419, and 20467], the Oversight Board submitted an initial List of Material Interested Parties, as defined in the PRRADA (the “Initial MIP List”), which the Oversight Board thereafter amended (the “Amended MIP List” and, together, the “MIP List”). The entities set forth on the MIP List are referred to herein as the “MIP Parties.”

7. In preparing this Supplemental Declaration, I caused to be submitted for review under our conflicts check system the MIP Parties. The results of our conflicts check were compiled and analyzed by O&G attorneys acting under my supervision. While certain individuals and entities may be parties in interest in more than one capacity in the Debtors’ title III cases—e.g., as a creditor in one or multiple title III cases and a party that has filed a notice of appearance—O&G’s updates do not cover changes in capacity during the course of a bankruptcy case. Given the prior disclosure of O&G’s relationship, if any, to such entities, such disclosure is not repeated here.

8. To the extent the conflicts check searches indicated that O&G has performed services for any MIP Party within the last five years, the identity of such entity and the nature of O&G’s relationship with such entity are set forth in Exhibit A hereto. Exhibit A does not include relationships that O&G has with MIP Parties or their respective parents or affiliates that were previously disclosed in the Initial Declaration.

9. To the best of my knowledge, based on the review procedures described above, O&G does not have any “connection” to the MIP Parties, except as described in the Prior Declarations or in this Supplemental Declaration. Neither the term “connection,” as used in

Bankruptcy Rule 2014, nor the proper scope of a professional's search for "connection" has been defined; out of an abundance of caution, therefore, I am disclosing many representations that are not, to my understanding, disqualifying or problematic under PROMESA, the Bankruptcy Code, or applicable standards of professional ethics.

10. Neither I, nor any capital member, income member, counsel, senior associate or associate of O&G, as far as I have been able to ascertain, has any connection with any MIP Party, except as set forth below or otherwise in the Initial Declaration or this Supplemental Declaration (including Exhibit A hereto):

- (a) Attached hereto as Exhibit A and incorporated herein by reference is a list of the MIP Parties (or their affiliates) whom O&G represents, or has represented in the past, in matters unrelated to the Debtors' title III cases. Although O&G has represented, currently represents, and may continue to represent certain entities and individuals listed on Exhibit A hereto, O&G will not represent any such entity or individual in the Debtors' title III cases.
- (b) Each of the entities identified on Exhibit A hereto as a "current client" accounted for less than 10% of O&G's fees collected for the firm's fiscal year ending December 31, 2021. For the avoidance of doubt, the services performed for such entities were unrelated to the Debtors' title III cases.

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11. Based on the foregoing and the Initial Declaration, and except as provided herein and in the Initial Declaration, to the best of my knowledge, information, and belief formed after reasonable inquiry, O&G does not represent or hold any interest adverse to the Committee with respect to the matters on which the Committee previously employed O&G (especially, in light of the fact that O&G withdrew as local counsel for the Committee on July 21, 2017), and O&G is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code (made applicable by PROMESA section 301(a)) in that O&G:

- (a) is not a creditor, equity security holder, or insider of the Debtors;

- (b) is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtors; and
- (c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

12. Despite the efforts described above to identify and disclose O&G's connections with parties in interest in the Debtors' title III cases, O&G is unable to state with certainty that every client representation or other connection has been disclosed. In this regard, if O&G discovers additional information that requires disclosure, O&G will file a supplemental disclosure with the Court.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 10th day of June 2022

*s/Charles P. Gilmore*  
By: \_\_\_\_\_  
Charles P. Gilmore, Esq.

**EXHIBIT A**

**Additional MIP Parties (or Their Affiliates), Which O&G Represents or Has Represented in the Past in Matters *Unrelated* to the Title III Cases<sup>1</sup>**

Interested Parties	Relationship to Debtors	Clients & Their Affiliates
FERROVIAL AGROMAN S.A.	Material Creditor – HTA	Current Client
PLAZA LAS AMERICAS, INC.	Material Creditor – HTA Inactive Claims – HTA	Current Client
UNIVERSITY OF PUERTO RICO UNIVERSITY SYSTEM	Material Creditor of the Commonwealth	Current Client
MULTINATIONAL LIFE INS. CO.	Active Claims – Commonwealth	Current Client
BANCO POPULAR DE PR	Inactive Claims – ERS Inactive Claims – PREPA Inactive Claims – HTA Inactive Claims – COFINA Material Creditor of PREPA Material Creditor of the Commonwealth	Former Client

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<sup>1</sup> Please note that the MIP Parties include several individuals. While O&G does not believe that it has any connection to these individuals, O&G does not have sufficient information to definitively determine whether or not it has any connection to these individuals.